

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Value Added Tax Act, 2005 – Rescinding of notification issued in G.O.Ms.No.1615, Revenue (CT-II) Department, Dated:31-08-2005 – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-**II**) DEPARTMENT

G.O.Ms.No. 140

Dated:19-03-2013.

Read the following:

- 1) G.O.Ms.No.1615, Revenue (CT-II) Department, Dated:31-08-2005.
- 2) From the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, Letter Ref.No.AIII(1)/65/2012, Dt.18-10-2012.

** ** **

ORDER:

In the letter 2nd read above, the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad has stated that the Hon'ble High Court of Andhra Pradesh, in M/s.MGRM Medicare Limited Vs. Commercial Tax Officer (Int), Abids Division, Hyderabad and others, observed that a Schedule to an enactment forms an integral part of the Act. It is only if the Schedule was amended following the procedure stipulated in Section 79 of the AP VAT Act, 2005, or by way of a legislative exercise, would it be valid and not by mere issuance of a notification under Section 76(2) of the said Act. The power to remove difficulties under Section 76(2) of the said Act, by issuance of an executive / administrative order, could neither nullify nor circumscribe Entries in Schedules to the Act. The notification issued in G.O.Ms.No.1615, Revenue (CT-II) Department, Dated:31-08-2005 to restrict the scope of the Entries, enumerated in the Schedules of the AP VAT Act, 2005 is illegal.

2. In view of the above decision of the Hon'ble Andhra Pradesh High Court, G.O.Ms.No.1615, Revenue (CT-II) Department, Dated:31-08-2005 has become redundant and void. The continuance of the said G.O. may further lead to confusion in the field with regard to the classification of commodities. Therefore, the Commissioner of Commercial Taxes has requested the Government to rescind the above G.O.Ms.No.1615, Revenue (CT-II) Department, Dated:31-08-2005.

3. The Government, after careful consideration of the proposal, have decided to rescind the Notification issued in G.O.Ms.No.1615, Revenue (CT-II) Department, Dated:31-08-2005.

4. Accordingly, the appended Notification will be published in an Extraordinary Issue of the Andhra Pradesh Gazette, Dated:19-03-2013.

P.T.O.

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5. The Commissioner of Printing, Stationery and Stores Purchase, Andhra Pradesh, Hyderabad is requested to supply 100 (one hundred) copies of the notification to this Department and 300 (three hundred) copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise)

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad .. for publication of the Notification (2 copies).

The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

Copy to:

The Secretary, Sales Tax Appellate Tribunal, Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2),

Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.

The State Representative before the Sales Tax Appellate Tribunal, Hyderabad.

The Director General, General Administration (Vigilance & Enforcement)

Department, B.R.K.R.Offices Building Complex, Tank Bund Road, Hyderabad.

The Accountant General, Andhra Pradesh, Hyderabad.

The Law (E) Department.

The Law (F) Department.

The P.S. to the Principal Secretary to Hon'ble Chief Minister.

The P.S. to Principal Secretary to Government, Revenue Department.

Sf/Sc.

// Forwarded :: By Order //

SECTION OFFICER

(P.T.O. for Notification)

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NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 76 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005) read with section 15 of the Andhra Pradesh General Clauses Act, 1891 (Act 1 of 1891), the Government of Andhra Pradesh hereby rescind the Notification issued in G.O.Ms.No.1615, Revenue (CT-II) Department, Dated:31-08-2005 as published in Part-I Extraordinary Issue of the Andhra Pradesh Gazette No.653, Dated:01-09-2005.

ASUTOSH MISHRA,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise)

// True Copy //

SECTION OFFICER